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IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF IDAHO

11 In Re: ) Case No. 99-41532  
12 ) (Chapter 12)  
13 LEO "BRUCE" ROBBINS and )  
14 HEIDI ROBBINS, )  
15 Debtors. ) MOTION TO MODIFY CONFIRMED  
16 ) CHAPTER 12 PLAN AND ORDER  
17 ) CONFIRMING PLAN

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COME NOW the debtors by and through their attorney,  
Brent T. Robinson of the firm Ling, Nielsen & Robinson, and move  
the Court for an order modifying debtors' confirmed Chapter 12  
Plan and Order confirming Chapter 12 Plan to increase the amount  
of the monthly payments to include the full amount of the  
indebtedness owed to the Idaho State Tax Commission and the  
Internal Revenue Service. More specifically, debtors move the  
Court to amend their plan and the order of confirmation as they  
pertain to Section 507 Priority Claims and Debt Service on a  
Monthly Basis to provide as follows:

(A) Section 507 Priority Claims

(3) Internal Revenue Service -- Debtors owe the

Motion to Modify Confirmed Chapter 12 Plan  
and Order Confirming Plan - 1

Internal Revenue Service \$188.55 for 1998 Form 943 taxes and \$20,723 for 1999 income taxes, for a total of \$20,911.55. Said sum shall be paid in forty-eight (48) equal monthly payments of \$435.66 each. The first payment shall be made on the 20th day of July, 2000, with subsequent payments to be made on the 20th day of each and every month thereafter until the total sum of \$20,911.55 is paid in full. In addition, debtors shall remain current in the payment of all post-petition tax liabilities.

(4) Idaho State Tax Commission -- Debtors owe the Idaho State Tax Commission \$88.28 for 1998 employee withholding taxes and \$2,363 for 1999 income taxes, for a total of \$2,451.28. Said sum shall be paid in forty-eight (48) equal monthly payments of \$51.07 each. The first payment shall be made on the 20th day of July, 2000, with subsequent payments to be made on the 20th day of each and every month thereafter until the sum of \$2,451.28 is paid in full. In addition, debtors shall remain current in the payment of all post-petition tax liabilities.

**Article XI - Debt Service Per Plan on Monthly Basis**

Section 507 Priority Claims	\$ 570.06
(1) Attorney's Fees	.00
(2) David Bateman	83.33
(3) Internal Revenue Service	435.66
(4) Idaho State Tax Commission	51.07
CLASS 1 Case Credit Corporation	93.73
CLASS 2 D. L. Evans Bank	297.70
CLASS 3 Key Bank	1,405.00
CLASS 4 New Holland Credit	397.95
CLASS 5 Republic Leasing	134.00
CLASS 6 Textron Financial	249.38

Motion to Modify Confirmed Chapter 12 Plan  
and Order Confirming Plan - 2

1 CLASS 7 Waterview Resolution 338.35  
2 CLASS 8 Lola Nelson .00  
3 (paid as part of operating expenses)  
4 CLASS 9 Leo Robbins .00  
5 (paid as part of operating expenses)  
6 CLASS 10 Unsecured Creditors 200.00  
7  
8 Total: \$ 3,686.17

9 Subject to Trustee Fee: \$ 3,686.17  
10 Trustee fee @ 6% 184.31  
11 Total deposit with Trustee: \$ 3,870.48  
12  
13 Money available: \$ 4,650.00  
14 Debt service: 3,870.48  
15 MARGIN: \$ 779.52

16 This motion is made on the grounds and for the reasons  
17 that once the debtors' income tax returns were completed it was  
18 determined that additional taxes were owed. The taxes are pre-  
19 petition debts and, therefore, should be included in the plan.  
20 The initial budget included in the plan, and the foregoing debt  
21 service clearly demonstrate that the debtors have the ability to  
22 make the increased payments.

23 DATED This 17<sup>th</sup> day of May, 2000.

24 LING, NIELSEN & ROBINSON

25 By Brent T. Robinson  
26 Brent T. Robinson  
27 Attorneys for Debtors  
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